



**COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR**
KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 437
LOS ANGELES, CA 90012



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

May 11, 2010

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

#21 MAY 25, 2010

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

Dear Supervisors:

**AGREEMENT TO PURCHASE
"TAX DEFAULTED SUBJECT TO POWER TO SELL" PROPERTY
SUPERVISORIAL DISTRICT 3 - AGREEMENT 2655
(3 VOTES)**

SUBJECT

The City of Calabasas is seeking to buy one (1) tax-defaulted property through the Chapter 8 Agreement sale process. The Chapter 8 Agreement sale is designed to allow eligible government agencies and non-profit organizations the opportunity to buy tax defaulted properties for a qualifying public purpose or benefit. The City of Calabasas intends to utilize the property for open space.

IT IS RECOMMENDED THAT YOUR BOARD:

Approve and instruct the Chair to sign the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property being acquired by the City of Calabasas (public agency) pursuant to the Revenue and Taxation Code, with revenue to be provided to recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel and any remaining tax balance to be cancelled from the existing tax rolls; and approve publication of the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The property described in the agreement may be sold in accordance with the provisions of Division

1, Part 6, Chapter 8 of the Revenue and Taxation Code and with the policy adopted by Board action on November 24, 1970. Exhibit "A" attached to the Agreement, indicates the legal description and selling price of the parcel.

Upon approval, the attached agreement is to be signed by the Chair and returned to the Tax Collector for transmittal to the State Controller for further approval. County Counsel has approved the agreement as to form.

The Chapter 8 Agreement sale procedure permits public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties without the necessity of a public auction. The property described in this letter will be acquired by one (1) public agency. The agreement is with the City of Calabasas, which intends to utilize the property for open space.

Implementation of Strategic Plan Goals

Approval of the agreement is in accordance with the Countywide Strategic Plan Goals of Fiscal Responsibility and Collaboration Across Jurisdictional Boundaries. Delinquent property taxes and costs are recovered, and limited-use parcel is identified for appropriate public purposes.

FISCAL IMPACT/FINANCING

Revenue will be provided to the County for apportionment among the affected taxing agencies, which will recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel. Any remaining tax balance will be cancelled from the existing tax roll.

Existing appropriation is available in the current Treasurer and Tax Collector 2009-2010 Budget for publication costs. Publishing, in accordance with Section 3798 of the Revenue and Taxation Code, is the most cost-effective method of giving adequate notification to parties of interest.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties pursuant to Section 3791, et seq., of the Revenue and Taxation Code.

Attachment "A" is a summary of the public agency's purchase. This attachment indicates the affected Supervisorial District and the public use for which the property is being acquired. County Counsel has approved the agreement as to form. Attached to the agreement is the Assessor's parcel map showing the dimensions and general location of the affected parcel.

Efforts will be made to contact the owners and parties of interest to inform them of their tax liabilities and the provisions for the redemption of the property pursuant to Section 3799 of the Revenue and Taxation Code.

Section 3798 of the Revenue and Taxation Code mandates notice of agreements to be published once a week for three (3) successive weeks in a newspaper of general circulation published in the County.

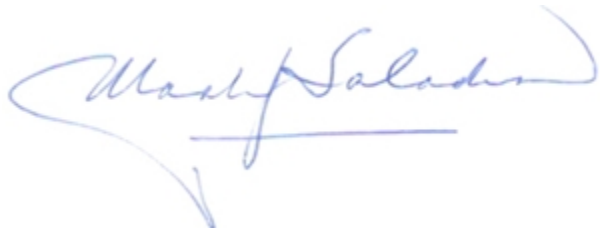
IMPACT ON CURRENT SERVICES (OR PROJECTS)

No impact.

CONCLUSION

Upon approval of the attached agreement forms, the Department of Treasurer and Tax Collector will need all original documents returned for submission to the State Controller, as the State Controller's Office has the final approval of this and all Chapter 8 Agreements.

Respectfully submitted,



MARK J. SALADINO
Treasurer and Tax Collector

MJS:DJD:af

Enclosures

c: Assessor
Auditor-Controller
Chief Executive Officer
County Counsel
Executive Officer, Board of Supervisors

SUMMARY OF PUBLIC AGENCY'S PURCHASE

THIRD SUPERVISORIAL DISTRICT

AGREEMENT NUMBER 2655

AGENCY

City of Calabasas
Public Agency

Selling price of this parcel
shall be \$13,463.00

Public Agency intends to
utilize the property for open
space purposes.

SUPERVISORIAL
DISTRICT

LOCATION

PARCEL
NUMBER

MINIMUM
BID

3rd

CITY OF CALABASAS

2072-030-016

\$ 13,463.00

AGREEMENT NUMBER 2655
CITY OF CALABASAS
THIRD SUPERVISORIAL DISTRICT



CITY of CALABASAS

June 18, 2009

Mr. Mark J. Saladino, Treasurer and Tax Collector
Secured Property Tax Division
County of Los Angeles, Treasurer and Tax Collector
Kenneth Hahn Hall of Administration
225 North Hill Street, Room #130
P.O. Box 512102
Los Angeles, CA 90051-0102

**SUBJECT: INTEREST BY THE CITY OF CALABASAS TO ACQUIRE A TAX DEFAULTED
PROPERTY WITHIN CALABASAS UNDER CHAPTER 8 OF THE REVENUE AND
TAXATION CODE - 2009B AUCTION**

Dear Mr. Saladino:


The City of Calabasas wishes to notify you that it opposes the public auction of a tax-defaulted property located in the City of Calabasas, listed below, as per Chapter 7 of the State Revenue and Taxation Code. This property is listed on the 2009B Tax Sale and is described as follows:

- 2072-030-016 (Tract #8092, Lot 32) - The minimum bid is \$13,822.00 plus County of Los Angeles administration costs.

The purpose of the City acquiring this property is for open space.

Glenn Michitsch, Senior Planner with our Community Development Department has been assigned to this project and can be contacted at (818) 224-1707. The City of Calabasas looks forward to working with County staff in completing this tax-default property transaction.

Sincerely,



Anthony M. Coroalles
City Manager

cc: Maureen Tamuri, Community Development Director

100 Civic Center Way
Calabasas, CA 91302
(818) 224-1600
Fax (818) 225-7324

Application to Purchase Tax-Defaulted Property from County

This application is to be completed by eligible purchasing entities to commence purchase of tax-defaulted property by agreement sale from the county under applicable provisions of the California Revenue and Taxation Code. Please complete the following sections and supply supporting documentation accordingly. Completion of this application does not guarantee purchase approval.

A. Purchaser Information

1. Name of Organization: City of Calabasas

2. Corporate Structure – check the appropriate box below and provide corresponding information:

☐ Nonprofit – provide Articles of Incorporation

☒ Public Agency – provide mission statement (If redevelopment agency, also provide agency survey map)

City does not maintain a mission statement

B. Purchasing Information

Determine which category the parcel falls under and then check the appropriate box as it relates to the purchasing entity's corporate structure and the intended use of the parcel:

Category A: Parcel is currently scheduled for a Chapter 7 tax sale

☐ No Purchase – State / county / taxing agency registering objection to preserve lien only

☐ Purchase by State / county / tax agency / revenue district / redevelopment agency / special district to preserve its lien

☒ Purchase by State / county / tax agency / revenue district / redevelopment agency / special district for public purpose

☐ Purchase by nonprofit for low-income housing or to preserve open space

Category B: Parcel is *not* currently scheduled for a Chapter 7 tax sale

☐ Purchase by State / county / taxing agency / revenue district / redevelopment agency / special district for public purpose

☐ Purchase by nonprofit to use parcel(s) for low-income housing or to preserve open space

C. Property Detail

Provide the following information. If more space is needed for any of the criteria, consolidate the information into a separate "Exhibit" document and attach accordingly:

1. County where the parcel(s) is located: Los Angeles

2. List each parcel by Assessor's Parcel Number: 2072-030-016

3. State the purpose and intended use for each parcel: Open Space

D. Acknowledgement Detail

Provide the signature of the purchasing entity's authorized officer


Authorized Signature

City Manager
Title

8/17/09
Date

AGREEMENT # 2655

RESOLUTION NO. 2009-1201

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALABASAS APPROVING THE ACQUISITION OF ONE LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY IN THE OLD TOPANGA OVERLAY IN THE AMOUNT OF \$13,822 PLUS ADMINISTRATION COSTS (ASSESSOR PARCEL NUMBER 2072-030-016)

WHEREAS, the City of Calabasas expresses interest in acquiring one tax-defaulted property from the County of Los Angeles under Chapter 8 of the State Revenue and Taxation Code from the 2009-B tax defaulted properties list; and

WHEREAS, the tax defaulted property is located within the Old Topanga area of the City of Calabasas, as shown in Exhibit 1, attached; and

WHEREAS, the intended purpose of acquisition for the tax defaulted properties, as shown in Exhibit 1, attached, is for open space preservation; and

WHEREAS, the purchase is consistent with the General Plan including the Open Space Element which calls for the protection of environmental resources and maintenance of an open space system which will conserve natural resources, preserve scenic beauty, promote a healthful atmosphere, provide space for recreational opportunities and protect public safety.

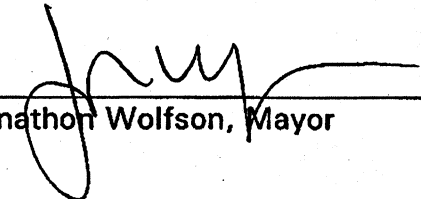
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Calabasas as follows:

SECTION 1. That the City of Calabasas expresses interest in acquiring the tax-default property shown in Exhibit 1, attached, from the County of Los Angeles.

SECTION 2. That City staff is authorized to proceed with the acquisition of the tax-default property through the Los Angeles County Tax Collector's office.


The City Clerk shall certify to the adoption of this Resolution and shall cause the same to be processed in the manner required by law.

PASSED, APPROVED AND ADOPTED, this 12th day of August, 2009.




Jonathon Wolfson, Mayor

ATTEST:



Gwen Peirce, CMC, City Clerk

APPROVED AS TO FORM:

 8/12/09

Michael Colantuono, City Attorney

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) SS
CITY OF CALABASAS)

I, **GWEN PEIRCE**, City Clerk of the City of Calabasas, California, **DO HEREBY**
CERTIFY that the foregoing resolution, being **Resolution No. 2009-1201** was duly
adopted by the City Council of the City of Calabasas, at a regular meeting of the
City Council held August 12, 2009 and that it was adopted by the following vote,
to wit:

AYES: Mayor Wolfson, Mayor pro Tem Groveman, Councilmembers Bozajian,
Maurer and Washburn.

NOES: None.

ABSTAIN: None.

ABSENT: None.



Gwen Peirce, CMC
City Clerk
City of Calabasas, California



CITY of CALABASAS
CITY COUNCIL AGENDA REPORT

DATE: JULY 30, 2009

TO: HONORABLE MAYOR AND COUNCILMEMBERS

**FROM: MAUREEN TAMURI, COMMUNITY DEVELOPMENT DIRECTOR
GLENN MICHITSCH, SENIOR PLANNER**

**SUBJECT: ADOPTION OF RESOLUTION NO. 2009-1201, APPROVING THE
ACQUISITION OF ONE LOS ANGELES COUNTY TAX-DEFAULTED
PROPERTY IN OLD TOPANGA IN THE AMOUNT OF \$13,822, PLUS
ADMINISTRATION COSTS (ASSESSOR PARCEL NUMBER 2072-030-
016).**

MEETING DATE: AUGUST 12, 2009

SUMMARY RECOMMENDATION:

Staff recommends that the City Council adopt Resolution No. 2009-1201 (Attachment A) approving the acquisition of one Los Angeles County tax-default property in Old Topanga in the amount of \$13,822 plus administration costs (Assessor Parcel Number 2072-030-016).

BACKGROUND:

On a bi-annual basis, the County of Los Angeles Tax Collector sends the City a list of tax-defaulted properties in the County. The properties on the list are subject to the Power of Sale under the State Revenue and Taxation Code, and accordingly, the County holds public auctions to sell the tax delinquent properties. Section 7 of the Code provides both public and non-profit agencies an opportunity to acquire tax defaulted properties prior to a public auction if the agency expresses an interest to acquire any eligible property in writing within 30 days of the auction list

publication. If an interest in acquisition is expressed, properties are then removed from the auction list and processed for sale to the agency expressing interest.

There is one property in Old Topanga on the current auction list (2009-B) that staff is recommending the City Council consider for purchase. The purchase price (reflecting the amount of back taxes and assessments owed) is listed at \$13,822.

Please note that this parcel was originally available in the 2007-B County Tax Default Property Auction, and the City Council approved Council Resolution 2007-1102 (see Attachment B) allowing staff to pursue the purchase of this property. Subsequent to that approval, the application was rejected and returned to the City because of an apparent miscommunication as to which property was being pursued. The same parcel is again available for purchase in the 2009-B County Tax Default Property Auction. Staff has already been in communication with County staff to make sure both the City and the County are aligned on which parcel the City is interested in purchasing.

DISCUSSION/ANALYSIS:

The City has a policy of purchasing tax-defaulted properties either for the purpose of open space preservation or to reduce the buildout density in two of the small-lot subdivisions (Old Topanga and the Calabasas Highlands) in the City. This policy is consistent with the goals in the General Plan which include the protection of environmental resources and maintaining an open space system which will conserve natural resources, preserve scenic beauty, promote a healthful atmosphere, provide space for a variety of both active and passive recreational activities and protect public safety. Consistent with State law, the Planning Commission has made a finding of consistency with the General Plan regarding the purchase of tax default properties in the City.

Attachment C illustrates the location and physical characteristics of the subject parcel, which is further described as follows:

- Located on Valdez Road in Old Topanga approximately 500 feet east of the road terminus
- Lot size is 8,472 square feet (0.1945 ac.)
- Zoning is Rural Community-Old Topanga Overlay-Scenic Corridor (RC-OT-SC)
- General Plan designation of Rural Community (RC)
- Property is mostly covered with light non-native vegetation, but contains a few small Oak trees and scrub Oak shrubs
- Property gradually slopes upward from Valdez Road in the north to Topanga Canyon Road on the south side

Currently, this parcel is a privately owned lot located in the Old Topanga Community. The property seems like a developable property, although geologic testing permits were granted on March 7, 2005, and no applications have been submitted to the City. Discussions with local residents indicate that previous property owners have had a problem finding adequate subsurface conditions for septic system operation. Acquiring this property would further the City's goal of reducing the number of developable lots in a small lot subdivision that already exhibit less than desirable infrastructure.

FISCAL IMPACT/SOURCE OF FUNDING:

The City's Open Space Budget for the current fiscal year has been funded with \$150,000, all of which is currently available. The City normally receives a request for payment from Los Angeles County approximately one year after the City expresses interest in purchasing a tax defaulted property. Therefore, if the purchase is approved by the County Board of Supervisors, staff is unclear if the payment of approximately \$13,822 plus administration costs will be due in fiscal year 2009-2010, or 2010-2011. However, as a safeguard, the money should be allocated out of the 2009-2010 budget in case payment is due prior to July 1, 2010.

It is also important to note that under the County Tax Collector's rules, the current property owner may pay the back taxes and assessments at any time during the (one-year) processing period, so it is possible that the parcel could be removed from the tax-default inventory prior to consummation of the City's purchase.

REQUESTED ACTION:

Staff recommends that the City Council adopt Resolution No. 2009-1201 approving the acquisition of one Los Angeles County tax-default property in Old Topanga in the amount of \$13,822 plus administration costs (Assessor Parcel Number 2072-030-016).

ATTACHMENTS: A – Council Resolution No. 2009-1201
 B – Council Resolution No. 2007-1102
 C – Site Exhibits and Photographs

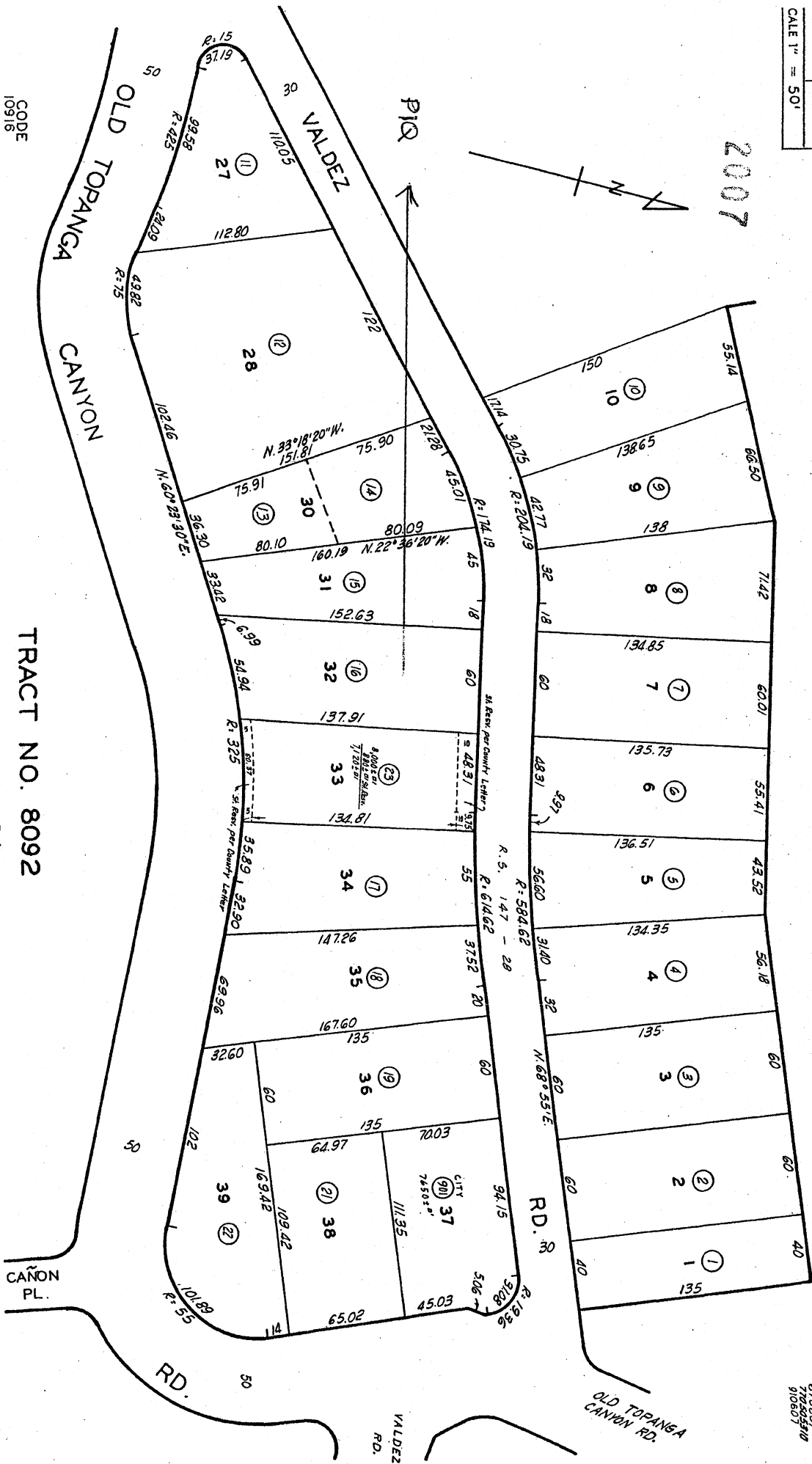


CITY of CALABASAS



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FOR PREV. ASSM'T. SEE: 2072 - 30

CODE
 10916

TRACT NO. 8092
 M.B. 123-51-54

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**BOARD OF SUPERVISORS' ORIGINAL
AGREEMENT TO PURCHASE
LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY
(Public/Taxing Agency)**

This Agreement is made this 25 day of May, 2010, by and between the Board of Supervisors of Los Angeles County, State of California, and the **CITY OF CALABASAS** ("Purchaser"), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
2. That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within 14 days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
3. That the PURCHASER agrees that the real property be used for the public use specified on Exhibit "A" of this agreement.
4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

ROBERT KALUNIAN
Acting County Counsel

By [Signature]

Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

X: ID:Chptr 8 Pubagency form
Revised 6/24/03

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

RECEIVED

SEP 30 2009

JOHN MCKINNEY
SECURED PROPERTY TAX DIVISION

21

MAY 25 2010

[Signature]
SACHI A. HAMAI
EXECUTIVE OFFICER
AGREEMENT NUMBER 2655

The undersigned hereby agree to the terms and conditions of this agreement and are authorized to sign for said agencies.

ATTEST: GWEN PEIRCE, CITY CLERK
CITY OF CALABASAS *Gwen Peirce*

By *[Signature]* Mayor

(Seal)

ATTEST:

Board of Supervisors
Los Angeles County

By *Sachi A. Hamai*
Clerk of the Board of Supervisors

By *Gloria Maldonado*
Chairman of the Board of Supervisors

By *[Signature]*
Deputy
(seal)



Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code the governing body of the City of N/A hereby agrees to the selling price as provided in this agreement.

I hereby certify that pursuant to
Section 25103 of the Government Code,
delivery of this document has been made.

City of N/A

SACHI A. HAMAI
Executive Officer
Clerk of the Board of Supervisors

By _____
Mayor

By *[Signature]*
Deputy

This agreement was submitted to me before execution by the board of supervisors and I have compared the same with the records of Los Angeles County relating to the real property described therein.

[Signature]
Los Angeles County Tax Collector

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and approves the foregoing agreement this 20th day of July, 2010.

By *[Signature]*, STATE CONTROLLER

GEORGE LOLAS, Assistant Chief
Division of Accounting and Reporting

AGREEMENT NUMBER 2655

77278

SUPERVISORIAL DISTRICT 3
AGREEMENT NUMBER 2655

EXHIBIT "A"

<u>LOCATION</u>	<u>FIRST YEAR DELINQUENCY</u>	<u>DEFAULT NUMBER</u>	<u>PURCHASE PRICE</u>	<u>PURPOSE OF ACQUISITION</u>
CITY OF CALABASAS	1997	2072-030-016	\$13,463.00*	OPEN SPACE

LEGAL
DESCRIPTION

TRACT # 8092 LOT 32

* The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of eight (8) months. If the agreement is completed in less time, then the purchase price will be decreased; however if the completion of the agreement is longer than this time, the price will increase accordingly.